

LISTING OF THE CLAIMS:

Claim 1 (Currently Amended): A film having a high transmittance and matt property, comprising, on a transparent support,

(a) a hard coat layer ~~having~~ comprising particles incorporated therein, wherein the particles ~~of~~ have a particle size of from 1.0 to 10 μm that is larger than the thickness of the hard coat layer thereby providing a concavo-convex structure, and wherein a density of the particles is in a range of from 100 to 5000 particles/m², and

(b) a low-refractive-index layer having a refractive index of 1.45 or less, ~~and covering said hard coat layer,~~ wherein the low-refractive-index ~~index~~ layer ~~covering the~~ covers said hard coat layer ~~maintains~~ so as to maintain said concavo-convex structure formed by ~~incorporating~~ said particles incorporated in the hard coat layer, ~~and~~

wherein the film shows has a haze value of 1.0 % or more, and a total transmittance of light of 93.5 % or more, ~~and~~

~~wherein a density of the particles is in a range of 100 to 5000 particles/m².~~

Claim 2 (Currently Amended): The film having a high transmittance and matt property according to claim 1, wherein said low-refractive-index layer comprises ~~is formed by incorporating therein~~ a fluorine-containing macromolecular compound being cross-linked by heat or ionization radiation, and has a coefficient of kinetic friction of 0.2 or less.

Claim 3 (Currently Amended): The film having a high transmittance and matt property according to claim 1, wherein said hard coat layer further comprises ~~contains~~ a cross-linked binder polymer, and wherein the particles are monodispersed transparent fine

~~particles having an average particle size larger than the average thickness of the hard coat layer and having a particle size distribution of 0.2 or less in terms of coefficient of variation.~~

Claim 4 (Currently Amended): The film having a high transmittance and matt property according to claim 1, wherein ~~said hard coat layer contains a cross-linked binder polymer, and~~ the particles are monodispersed transparent fine particles formed from ~~composed of a resin having a Moh's scale of hardness of less than 7, which have an average particle size larger than the average thickness of the hard coat layer and which have a particle size distribution of 0.2 or less in terms of coefficient of variation, and wherein said low-refractive index layer is composed of a fluorine-containing compound being cross-linked with a refractive index of 1.45 or less and a coefficient of kinetic friction of 0.15 or less.~~

Claim 5 (Canceled)

Claim 6 (Currently Amended): The film having a high transmittance and matt property according to claim 1, ~~[[5,]]~~ wherein ~~said hard coat layer contains a cross-linked binder polymer, and~~ the particles are monodispersed transparent fine particles formed from ~~composed of a resin having a Moh's scale of hardness of less than 7, which have an average particle size larger than the average thickness of the hard coat layer and which have a particle size distribution of 0.2 or less in terms of coefficient of variation, and wherein said low-refractive-index layer has is composed of a fluorine-containing compound being cross-linked with a refractive index of 1.45 or less and a coefficient of kinetic friction of 0.15 or less.~~

Claim 7 (Canceled)

Claim 8 (Previously Presented): A polarizing plate having a high transmittance and matt property, comprising a polarizing layer and two protective films thereon, wherein at least one of the protective films is the film having a high transmittance and matt property according to any one of claims 1 to 7, and wherein a matted layer is disposed at the opposite side to the polarizing layer.

Claim 9 (Previously Presented): A liquid crystal display device, using the film having a high transmittance and matt property according to any one of claims 1 to 7.

Claim 10 (Previously Presented): A liquid crystal display device, comprising two polarizing plates provided on both sides of a liquid crystal cell, wherein the polarizing plate provided at the back light side is the polarizing plate having a high transmittance and matt property according to claim 8, the matted layer being disposed toward the back light side.

Claim 11 (Canceled)

Claim 12 (Previously Presented): The film having a high transmittance and matt property according to claim 1, wherein an average particle diameter of the particles is larger than the thickness of the hard coat layer by 0.5 to 5.0 μ m.

Claim 13 (Canceled)

Claim 14 (Previously Presented): The film having a high transmittance and matt property according to claim 1, wherein the density of the particles is in a range of 200 to 2000 particles/m².

Claim 15 (New): The film having a high transmittance and matt property according to claim 1, wherein the low-refractive-index layer has a coefficient of kinetic friction of 0.15 or less.

Claim 16 (New): The film having a high transmittance and matt property according to claim 1, wherein said low-refractive-index layer comprises a fluorine-containing macromolecular compound being cross-linked by heat or ionization radiation, and has a coefficient of kinetic friction of 0.2 or less, and wherein said hard coat layer further comprises a cross-linked binder polymer, and wherein the particles are monodispersed transparent fine particles having a particle size distribution of 0.2 or less in terms of coefficient of variation.